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ABSTRACT

Decentralized school budgeting or school-based budgeting is relatively new to Canada. It means that school boards or central office administrators delegate to principals authority to make some budget decisions. High expectations for effects of the practice include greater efficiency in the allocation of resources, increased flexibility in the instructional program, and shifting of accountability to the school level. Some writers believe that school-based budgeting results in better decisions in times of declining enrollment and a shrinking resource base. A 1977 Alberta study by the author examined the development and outcomes of decentralized school budgeting in seven selected school systems. Budgeting for staff was a feature in one system. The study revealed the implementation problems encountered by central office personnel, including concern about number of items to be decentralized. It also revealed implementation problems encountered by principals, especially confusion about their own roles and technical difficulties. The need for careful attention to the strategies of successful organizational change and for sharing information among systems with experience in the practice emerged as the major conclusion of the study. There is also a need to develop appropriate models for teacher involvement in budget decisions. It can be concluded that school-based budgeting is a feasible alternative to traditional centralized budgeting. (Author/JM)

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IMPLEMENTATION OF DECENTRALIZED SCHOOL BUDGETING

A Paper Presented in a Symposium on Decentralization

at the First Congress on Education

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The study of school-based budgeting in Alberta was made possible by a grant from the Alberta School Trustees Association as well as the support of a Canada Council Doctoral Fellowship and an Honorary Izaak Walton Killam Memorial Scholarship. This study was supervised by Ernest Hodgson, Professor of Educational Administration, The University of Alberta.

Much has been written about the value of the budget as a management tool which enables the board and its employees to effectively plan, coordinate, control and evaluate the educational programs of a school system. Decentralized school budgeting, or school-based budgeting as it is frequently called, is currently attracting the interest of educators as one of a number of practices which may help achieve these expectations.

This paper examines recent developments in school-based budgeting. A review of the different forms of the practice is followed by a discussion of objectives and expectations. The limited amount of information dealing with the outcomes of school-based budgeting is analyzed. The paper concludes with an identification of the major issues which should be considered by school systems contemplating the adoption of the practice.

THE NATURE OF THE PRACTICE

School-based budgeting exists in a school system when the school board or central office administration provides principals, in consultation with staff, with an opportunity to prepare and administer a budget for the allocation of resources at the school level. The responsibility for establishing the system budget clearly remains with the board. Equally clear is the fact that principals, in establishing a school budget, must observe collective agreements, curriculum guidelines and existing board policy.

School-based budgeting goes beyond traditional levels of participation by school personnel in the budgeting process.

Participation has been advocated as sound practice for many years, with principals frequently providing statements of needs, preferences and priorities, or making recommendations on amounts to be included in various accounts. (1) School-based budgeting also goes beyond the practice of providing schools with lump-sum grants for expenditure in specific budget categories. The essence of the approach is that school personnel have discretion to allocate funds across a variety of budget categories according to priorities established at the school level.

Detailed accounts of school-based budgeting practices are only now beginning to appear in the literature. One study conducted by Caldwell in 1977 investigated the nature, objectives, adoption, operation and perceived outcomes of school-based budgeting in seven school systems in Alberta. (2) He found that budget practice in that province was generally highly controlled and centralized, especially with respect to the categories of certificated and non-certificated staff and capital outlay. Decisions by school personnel were typically limited to items in the "services purchased" and "supplies" categories (3) Three distinct types of school involvement were observed among systems with a relatively high degree of school-based budgeting. The first type was the provision of a lump-sum per pupil allocation to schools, often termed a mini-budget, for expenditure in non-staff categories. Schools were usually required to submit a budget which, in many instances, was examined by the board as part of the system budget. One rural school division extended the mini-budget to staffing categories in 1977, with schools preparing budgets

on the basis of allocations of $1,000 per pupil and conditional grants for several programs. Special provisions were made for small schools. Average salaries in the system were used as budget units for certificated and non-certificated staff.

The second type of school-based budgeting in Alberta involved the use of previous patterns of expenditure in each school as a base for the preparation of estimates by school personnel. A pilot project involving seven schools in the Edmonton Public system, representing the highest degree of decentralization in the province, illustrated this pattern. (4) Each school received allocations for (a) certificated and non-certificated staff, using the same criteria employed for other schools in the system, and (b) amounts in dollars representing the estimated costs of all programs to be decentralized in the "services purchased," "supplies" and "capital outlay" categories, determined in 1976-77 on the basis of 1975 expenditure patterns in each of the seven schools. A budget was then prepared at each school wherein the various amounts set out above could be reallocated providing the terms of collective agreements, board policy and Department of Education curriculum guidelines were observed. Average salaries were used as budget units in staffing categories. The third pattern was illustrated in another urban system where a highly centralized preparation phase, involving the determination by central office administrators of staff allocations and a scale of issue by dollars in non-staff categories, was followed by a highly decentralized administration phase after the adoption of the system budget by the board. There were two categories in school budgets—

controllable and non-controllable expense. The principal was responsible for the former, which consisted of all non-staff related budget expenditures, while accounts for the latter, consisting of staff-related expenditures, were controlled by central office administrators.

Only one other report of school-based budgeting practices in Canada was located in the literature. Duncan studied the innovation in one Winnipeg high school in 1976, where school discretion extended to allocations for supplies and equipment. (5) This writer has examined statements of policy from two Ontario school systems which indicated a high degree of school involvement in budgeting. (6) The Borough of York implemented a Management of Educational Resources System (MERS) in the five-year period from 1971 to 1976. Commencing in 1975-76, all schools submitted budgetary requests in program budgeting format. Provision was made for school input in determining the number of teachers at each school. The Hastings County Board of Education has also provided principals and their staff with a relatively high degree of operational flexibility in administering school budgets. A report prepared for the Toronto Board of Education in 1975 recommended increased delegation to the school level of functions such as budgeting and curriculum but the major recommendations with respect to budgeting have not been implemented. (7)

The major developments in school-based budgeting in the United States have occurred in California and Florida where it is the key component of a broader practice described as "school-based" or "school site" management. Two patterns, appearing separately or in combination, are found in California. (8) The "resource allocation"

model provides schools with a lump-sum based on student enrolment for the budget categories of certificated and non-certificated staff as well as selected capital outlay, supplies, and services purchased accounts. Allocations for substitute teachers, sick leave, utilities and maintenance remain centralized. Average salary costs are used for each category of personnel. Schools must conform to the California Education Code with respect to maximum teacher-pupil ratios and the employment of teachers' aides. The "personnel unit" model provides schools with a specific number of personnel units on the basis of student enrolment, with each unit equivalent to the average salary for teachers in the system. The amount of money equal to one personnel unit is available for other purposes, subject to board approval and the provisions of the state code, should a school decision be made to eliminate a teaching position. The "resource allocation" model has been implemented in Florida where, in at least one instance, it is associated with zero-based budgeting. (9)

School-based budgeting of the kind described above appears to have been implemented in the United States in small and medium-sized districts only. Those in California and Florida, for example, all have student enrolments less than 30,000. A proposal for a high degree of decentralization in the San Francisco Unified School District, with more than 100,000 students, has not been implemented. (10) A similar proposal for Dade County, Florida, which has more than 240,000 students, has been under consideration for more than one year. (11) Along with experience in Toronto, these observations point to the difficulty of implementation in a large system. The

various problems associated with implementation are discussed elsewhere in this paper.

WHY SCHOOL-BASED BUDGETING?

The appointment of superintendents with an interest in decentralization was perceived to be the major factor underlying the adoption of school-based budgeting in most of the seven systems included in the Alberta study. (12) Other factors included (1) the increasing interest among teachers and administrators in participation in management decisions, (2) the delegation of some curriculum decisions from the provincial to the board level and the associated interest in diversifying school programs, (3) the requirement that systems implement Program Accounting and Budgeting, (4) the "accountability" movement, (5) the development of computer technology, (6) the financial restraints of the provincial government, and (7) the rapid growth of enrolment in some systems where central office personnel experienced difficulty in coping with matters related to allocations for schools.

The objectives of school-based budgeting, as generally perceived by school and central office administrators in the Alberta study, were those concerned with (1) providing principals and teachers with an appropriate role in budgeting, (2) achieving more efficient use of funds allocated to each school, (3) providing schools with greater flexibility in the development of the instructional program, and (4) encouraging and facilitating examination of the relationship between program objectives, program

outcomes and the costs involved. (13)

A case for school-based budgeting has been argued by Garms, Guthrie and Pierce in their recent text on the economics and politics of public education. (14) These writers contend that centralized budgeting contributes to inequalities in education, since "by utilizing abstract allocation formulas [it] discourages schools from matching their services to the particular mixture of their students' needs." (15) They assert four reasons for inefficiencies with centralized budgeting: (1) standardized budget allocations inhibit efforts to tailor programs to the special needs of students, (2) incentives are not provided for school personnel to be efficient, (3) the absence of diversity in centralized budgeting does not foster different approaches in the search for improved instructional techniques, and (4) the lack of responsibility felt by school personnel for the outcomes of programs in their schools. These writers also contend that school-based management may be an appropriate alternative for more effective and efficient allocation of resources during periods of stable or falling enrolments. (16)

THE OUTCOMES

Little research has been done on the outcomes of school-based budgeting, especially with respect to the attainment of the objectives set out above. School and central office administrators

in systems with school-based budgeting in the Alberta study were invited to give their perceptions of the progress which had been made toward attainment. (17) Only for the objective related to the involvement of principals was a relatively high degree of progress seen. However, forty-nine of the fifty-three persons interviewed in the six systems where the practice had been implemented in all schools indicated that they were either "highly satisfied" or "moderately satisfied" with the practice. There were no important differences between the levels of satisfaction of central office administrators and principals. Only two percent of responses reflected a desire for a return to more centralized budgeting.

Research in both the United States and Canada has consistently shown that schools do take advantage of the flexibility offered by school-based budgeting. Seward compared centralized and decentralized budgeting in two similar school districts in California. (18) He found significantly greater expenditure diversity within budget categories in the system with school-based budgeting. Another study in California found a wide range of expenditures in each of the different accounts among schools in a system with school-based budgeting. (19) Caldwell found evidence of schools using their discretion in staffing categories in the Edmonton Public pilot project. (20) Allocations in a small elementary school with a student enrolment of 173 illustrated the flexibility achieved by the process. Small-group instruction for pupils with learning difficulties in mathematics was obtained by an increase of a 0.2 FTE (Full-Time Equivalent) teacher. The addition of a 0.3 FTE teacher aide provided

clerical and other assistance to teachers and pupils. Increased time for teacher program planning and coordination in program planning by the principal was also instituted, along with provision for counselling and guidance time. The school was able to purchase a duplicator and set aside funds for new mathematics texts before these items could otherwise have been acquired. All of these changes were achieved by a major reduction in the supplies component of the budget and a reduction in teacher-librarian time.

PROBLEMS OF IMPLEMENTATION AND OPERATION

Much of the literature on school-based budgeting consists of descriptions of the practice and a listing of the benefits which may be expected from its adoption. There has been little documentation of the problems of adoption. A central part of the Alberta study was the identification of problems encountered by school and central office personnel in implementing and operating a system of school-based budgeting. The following summarizes the problems of implementation common to the experience of two or more systems during the period from the decision to adopt the practice until a measure of stabilization was attained: (21)

1. The major problems encountered by central office personnel were concerns about the number of items to be decentralized, the resistance of some subject supervisors in the larger systems, violation of guidelines by schools, differences with school personnel in interpreting program budget classifications, and difficulties in providing accurate and timely financial information to schools. The

decentralization of decisions related to staff allocations as well as maintenance and custodial services appeared to be the subject of many differences of opinion on the extent to which school-based budgeting should be implemented.

2. The major problems encountered by principals concerned their own role and technical difficulties in the administration phase of the budgeting process. Increased workload as well as lack of skill, experience and guidelines were frequent concerns related to role. Difficulties associated with program budgeting classifications, and a lack of information on costs and expenditures were major problems in administering budgets. Other problems reported at the school level were related to the nature of teacher involvement, being perceived variously as too high or too low. The difficulty of regularly providing accurate and timely information to schools on the status of the different decentralized accounts emerged as the cause of greatest concern and frustration for principals. This difficulty appeared to contribute to the often-expressed view that school-based budgeting results in burdensome bookkeeping for school personnel.

3. The Edmonton Public pilot project was monitored by the Local of the Alberta Teachers' Association. The policy of the ATA explicitly promoted the concept of teacher participation in decisions concerning the allocation of educational resources but opposed the employment of teachers' aides which may result in a reduction in the number of certificated staff. (22) There was evidence of concerns among members of the Edmonton Pulic Local with respect to

(i) allocations for staff and the possibility of decisions which might lead to a reduction of certificated personnel, (ii) time spent on budgeting by principals and teachers, (iii) potential for inequities, (iv) increased levels of conflict at the school level, and (v) allocations for substitute teachers. These concerns appear to be typical of those expressed by teachers' organizations when school-based budgeting involving decisions related to staff is contemplated. (23)

A listing of the operational problems reported in the Alberta study once a degree of stabilization had been attained revealed some interesting contrasts with those reported above: (24)

1. No instances were cited of resistance to the practice on the part of central office administrators.

2. Problems of control became more apparent in several systems when deficits were accumulated by some schools, or school expenditures were considered to be inappropriate. Trustees and central office administrators placed additional constraints on school decision-making in some instances.

3. Principals generally expressed fewer concerns related to their role in budgeting. However, those in the majority of the systems studied generally reported inadequate allocations in decentralized accounts, thus suggesting that school-based budgets may be subject to "downward pressure" in periods of inflation. Remarks by principals suggested that the achievement of flexibility, which is central to the purpose of school-based budgeting, was frequently constrained by the small amount of money in decentralized accounts

as well as the high degree of control exercised by central office. Problems related to the adequacy and frequency of financial reports to schools continued to be a major concern.

IMPLICATIONS FOR SYSTEMS CONTEMPLATING SCHOOL-BASED BUDGETING

A number of implications emerge from the review of literature related to the outcomes and problems of school-based budgeting. These point to major issues which should be considered by administrators contemplating the adoption of the practice.

Complexity of the Change

It is apparent that the adoption of a form of school-based budgeting involves much more than a change in the location at which a budget is prepared and/or administered. The movement of decision-making from the central office to a school has important and frequently unanticipated consequences for almost every aspect of school system operations. The larger the number of items included in decentralized accounts, the more extensive these consequences are likely to be.

The potentially far-reaching nature of the consequences of decentralized budgeting were reported by one writer whose account of the introduction of school-based management in a system of fourteen schools in Florida noted: ". . . a complete change in organization relationships, organization values, reward systems, and major organization processes such as planning, budgeting and resource allocation." (25)

The far-reaching nature and consequences of changes to a budgeting system imply that a careful analysis should be undertaken

before a school system embarks on a process of decentralization. Such analysis should be concerned not only with the need for change, but also with understanding and predicting the interests and responses of the various individuals, groups and organizations who may be affected by the change. It is quite possible that such an analysis will indicate that decentralization is not an appropriate alternative for a particular system; for example, in a district with stable enrolments, uniformity in program offerings in schools at the same level, and where little interest is expressed in school-based budgeting by school personnel.

The Nature of In-service Programs

Information collected in the Alberta study supports the view that successful change is associated with careful attention to each of the "unfreezing," "moving," and "refreezing" stages of the change process. (26) The resistance to change and the role conflict that various persons reported for the initial period of decentralization points to the importance of the "unfreezing" stage. Furthermore, the far-reaching nature of the change itself suggests that in-service programs which focus only on accounting procedures and the development of the technical skills of budgeting fall short of the requirements of the "unfreezing" stage.

The broad array of administrative skills which are clearly demanded for school-based budgeting was recognized by one system in Florida which implemented the change in stages over a five-year period. (27) Three broad areas of competencies were included in training programs: (1) team building and team development; (2) organizational development;

and (3) policy and program analysis, development, and evaluation. The team building and team development activities for principals included workshops in conflict and crisis management, negotiation skills, group process skills, and collaborative decision-making. (28)

The need to develop appropriate models for teacher involvement in decision-making emerges as an important implication. While the policy of teachers' organizations may be that teachers should be involved in decisions related to the allocation of resources, there is a growing body of literature which supports the view that not all teachers desire such involvement. A recent study suggested that teachers may prefer the principal to make the final decision (being satisfied to give advice, information and suggestions) to a greater extent than has often been contended. (29) It is therefore suggested that in-service programs should provide principals with an array of (1) structural models for participation within which leadership style and nature of school may be accommodated, and (2) process models which will assist the principal to determine how and when these structures should be utilized. (30)

A further implication is that pilot projects have serious limitations in preparing for change if their primary focus is on the technical or procedural aspects of decentralization. Problems associated with the role of school personnel may not be apparent if participants volunteered for the project. It is apparent that a pilot should be accompanied and followed by in-service activities for all personnel who may be subsequently affected by system-wide implementation.

The Need for Management Information Systems

The experience of all systems which have adopted school-based budgeting points to the desirability of developing adequate cost accounting and management information systems prior to implementation. It is evident that central office and school personnel require accurate and timely information on past expenditure patterns, program costs and enrolment trends, as well as on expenditures and encumbrances during the fiscal year. Failure to establish such a system contributes to the view noted earlier in this paper that school-based budgeting creates heavy bookkeeping demands on school personnel and diverts principals from their roles as instructional leaders. This view seemed accurate in many systems examined in the Alberta study. The purpose of school-based budgeting is to enhance the educational role of the principal but this can be frustrated by poor information systems.

It is evident that information systems will be more complex in a large district than in a small district. This and other experiences in large systems indicate that the number and type of problems will likely increase with the complexity of the school system. As noted elsewhere in this paper, relatively few systems with student enrolments in excess of 30,000 have implemented a high degree of school-based management.

The information needs of large and small systems alike have been met in Florida where the State Department of Education developed a Management Information System which is compatible with school-based management. The school is considered the budget unit in determining

State grants which are then paid to school districts in the traditional manner.

Acceptance of the Practice

The high degree of satisfaction expressed by school and central office administrators in the Alberta study suggests that, despite the many problems which may be encountered, systems contemplating the adoption of school-based budgeting may have reasonable expectations for its acceptance. There is a need, however, for further study in systems which have decentralized budget decisions related to staff.

CONCLUSION

The case for school-based budgeting rests on the assumption that school personnel are best suited to match budget allocations to program needs at the school level; that is, to determine the particular mix of resources which will best meet the needs of students. No studies have been conducted which examine the effects of school-based budgeting on learning outcomes for students. None have undertaken any systematic cost-benefit analysis of the process. Any assessment of the merits of school-based budgeting at this point must lie in the answers to such questions as "Have schools used the flexibility offered to them through school-based budgeting?" and "What has been the cost in terms of personnel and technology?"

It is evident that schools in systems with school-based budgeting have exercised their discretion to allocate resources in a different fashion to that which results from a more centralized budgeting practice. This flexibility is minimal, however, for

decentralization limited to supplies and equipment accounts. The inclusion of staff categories in school-based budgets enhances flexibility as has been shown by experience in even the smallest school in the Edmonton Public pilot.

The flexibility associated with school-based budgeting has not been attained without cost. This paper has pointed to the many problems of implementation and operation. Systems contemplating the adoption of the practice should appreciate (1) the complexity of the change, (2) the need for a comprehensive array of in-service programs, and (3) the importance of first establishing an adequate cost accounting and management information system.

It is apparent that school-based budgeting is a feasible alternative to traditional, centralized budgeting. This review of experience in systems which have implemented the practice points, however, to the need for careful attention to the strategies of successful organization change once the need for school-based budgeting has been established.

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